



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

January 11, 1996

Mr. Scott A. Kelly
Assistant General Counsel
Office of the Vice Chancellor and General Counsel
The Texas A&M University System
John B. Connally Bldg.
301 Tarrow, 6th Floor
College Station, Texas 77843-1230

OR96-0020

Dear Mr. Kelly:

You ask whether certain information is subject to required public disclosure under chapter 552 of the Government Code. Your request was assigned ID# 37105.

Texas A&M University received a request for the annual gross earning of a specific employee and information from the employee's W-4 Form. You state that the gross earning information is being provided to the requestor. However, you contend that the W-4 Form is excepted from required public disclosure under section 552.101 of the Government Code.

A W-4 Form is confidential as a matter of law. *See* 26 U.S.C. § 6103(a); Open Records Decision No. 600 (1992) (concluding that employee W-4 forms are excepted from disclosure public disclosure by 26 U.S.C. § 6103(a)). Accordingly, you must withhold the form under section 552.101 of the Government Code.

We are resolving this matter with an informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and should not be relied upon as a previous

determination regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,

A handwritten signature in black ink, reading "Loretta DeHay". The signature is written in a cursive, flowing style.

Loretta R. DeHay
Assistant Attorney General
Open Records Division

LRD/LBC/ch

Ref: ID# 37105

cc: Ms. Suzanne Traylor Chance